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**IMPROVEMENT OF THE LEGISLATIVE AND REGULATORY  
FRAMEWORK AS THE MAIN SOLUTION IN IMPROVING THE  
ORGANIZATION OF CUSTOMS VALUE CONTROL**

***Abstract.** The article is devoted to the necessary conditions for ensuring the effective operation of the tax system: the establishment of a clear procedure for calculating the tax base, i.e. determination of the list of basic elements (structure) of this initial base and the rules for their determination; introduction of the necessary control mechanisms allowing the state to monitor compliance with the established rules.*

***Keywords:** control of the customs value, the improved control, regulatory framework.*

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**СОВЕРШЕНСТВОВАНИЕ ЗАКОНОДАТЕЛЬНОЙ И  
НОРМАТИВНО-ПРАВОВОЙ БАЗЫ, КАК ГЛАВНОЕ РЕШЕНИЕ В**

## СОВЕРШЕНСТВОВАНИИ ОРГАНИЗАЦИИ КОНТРОЛЯ ТАМОЖЕННОЙ СТОИМОСТИ

***Аннотация.** Статья посвящена необходимым условиям обеспечения эффективной работы системы налогообложения: установление четкого порядка исчисления базы налогообложения, т.е. определения перечня основных элементов (структуры) этой исходной базы и правил их определения; введение необходимых контрольных механизмов, позволяющих государству контролировать соблюдение установленных правил.*

***Ключевые слова:** контроль таможенной стоимости, улучшение контроля, нормативно-правовая база.*

Customs value control is a set of measures taken by customs authorities to ensure compliance with the customs legislation of the Russian Federation. Such as checking the accuracy of information about the customs value declared by individuals, the correctness of the chosen method of customs valuation, and calculating the customs value of goods transported across the customs border of the Russian Federation.

The system of customs value control includes the following elements: regulatory framework, principles of control organization, forms and methods of control, main areas, objects and subjects of customs value control.

The purpose of customs value control is to carry out an objective and accurate assessment of goods transported across the customs border of the Russian Federation, to ensure that the federal budget receives the full amounts of customs payments due, calculated on the basis of customs value; the application of non-tariff regulatory measures based on the value of goods; maintaining customs statistics. As well as creating prerequisites for the formation of equal competitive conditions in terms of taxation in connection with the foreign trade activities of economic entities.

The main principles of customs value control by the customs authorities of Russia are:

- compliance with the law by customs officials when making decisions on customs value;
- ensuring compliance with the legislation of the Russian Federation, including customs value;
- objectivity and accuracy of product evaluation;
- predictability of customs officials' actions in the implementation of customs value control;
- inevitability of penalties in the detection of administrative violations in the process of customs value registration and control.

The customs value is the taxable base for calculating customs duties, taxes and fees for customs clearance. To ensure the effectiveness of this tax system, it is necessary to have:

- a clear procedure for calculating the tax base, i.e., determining the list of the main elements of this initial base and the rules for determining them;
- the necessary control mechanisms that allow the state to monitor compliance with the established rules.

For the purposes of controlling the customs value, an official must necessarily possess not only knowledge in customs, but also understand civil legislation; have economic thinking skills, understand the economic essence of the value of goods; be able to analyze the legal subtleties of foreign economic transactions, apply legal norms in the field of international economic relations, know the subtleties of trade customs and business practices. But violations of the control procedure allow the court to recognize illegal customs decisions on customs value without considering them on the merits. The analysis revealed the need to improve the skills of officials in relation to customs value control.

Further, it is important to consider the problem of contradictions between the customs authorities and the arbitration courts in the consideration of disputes on the adjustment of the customs value. Analysis of the current customs legislation reveals a number of issues that require clarification, improvement and / or revision. First of all,

the basic norms of customs value control set out in Article 323 of the Customs Code of the Russian Federation need to be clarified. Paragraph 2 of Article 323 of the Customs Code of Russia establishes the requirement that the customs value of goods declared by the declarant and the information provided by him relating to its determination must be based on reliable and documented information. At the same time, the concept of reliability of such information is not fixed by any norm of the legislation. As a result, this concept is interpreted based on the subjective assessment of an individual, whether it is a foreign trade participant, a customs inspector or a judge. As a result, the recognition of customs decisions as illegal.

Closely connected with this problem is the question of whether the customs authority has the right to disagree with the customs value declared by the declarant. According to paragraph 5 of Article 323 of the Customs Code of the Russian Federation, the customs authority has the right to make a decision on disagreement with the declared customs value «if there are signs that the documents and information provided by the declarant are not reliable». Under the signs of unreliability, customs mean an unjustified discrepancy of interrelated information in the documents submitted by the declarant, whether it is cost or quantitative indicators, details of documents, names of organizations and names of persons, agreed terms or dates. However, as shown by extensive litigation, traders and the courts under the unreliability of declared information refer to the availability of customs on direct evidence of the unreliability provided by the declarant of documents and information, namely, official information about the delivery of a product, other persons, other documents than those specified by the declarant. As indicated in court decisions, the discrepancies of interrelated information in the documents submitted by the declarant revealed by the customs authority are nothing more than «typos» or «arithmetic errors» that do not affect the confirmation of the customs value.

The described problems that arise in the implementation of customs value control are due to the incompleteness of the current legislation, which leads to a duality

of their understanding. These issues require clarification, improvement and/ or revision.

The procedure for controlling the customs value is very cumbersome and time-consuming. It is necessary to make a large package of documents - requests, notifications, calculations, etc.

The inspector is responsible for a detailed justification of the decision on the cost with full calculations on the analysis of the documents submitted by the declarant from the point of view of not only customs legislation, but also taking into account the Civil Code, world trade practice, international conventions and other regulatory documents.

The approximation of the norms of the customs legislation of the Russian Federation to the existing international norms has led to a significant change in the system of customs control, including the system of customs value control of goods and vehicles transported across the customs border.

At the current stage of the Russian economy's development, the main task of customs value control has become the need to make a fundamental decision on the formation of a clear concept for implementing and improving customs legislation in this area. The main factors in the formation of such a concept remain measures to prevent an unreliable statement of the tax base for collecting customs payments, as the main component of the revenue part of the federal budget, and compliance of national legislation with international legal norms for the evaluation of goods for customs purposes.

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